

SUPPLEMENTARY INSTRUCTIONS FOR KANSAS COUNTIES 2015 SURVEY OF LOCAL GOVERNMENT FINANCES

AGENCY REPORTING

In reporting data for all funds of the general government, please include the following fiscal activities:

Benefit districts for fire protection, street, lights, storm and sanitary sewers, and road improvement (county-created)
Benefit road districts
County extension councils
County fair associations
County fire districts
County hospital boards
County library boards
County park boards
County port authorities
County sports authorities
Joint county fire protection districts
Levee districts
Public improvement districts
Regional library boards (1951 law)
Rural housing incentive districts
Transportation development districts
Sewer districts
Storm drainage districts
Water districts (counties of less than 100,000 inhabitants and adjoining a federal reservoir flood control project)
Zoning districts

EXCLUDE ALL OTHER FISCAL ACTIVITIES

PART 2 – REVENUES

3. A. Property taxes (code T01)

Include

- All real and personal property taxes, both current and delinquent taxes collected for all county funds
- Fees retained for collecting property taxes for other jurisdictions

Exclude

- Taxes, special assessments, and user service charges collected for municipalities, townships, school districts, or the State

County fair association
County free fair
County extension work
Noxious weed control
Soil shifting fund
Adult care home
Airport
County home for the aged
Law enforcement
Tax for elderly
Childcare center
Civil defense
No-fund warrant tax
County magistrate court tax
Tax pay judgments
Salary tax
Emergency medical service
County hospital tax

County school foundation fund
Oil and gas wells and leases
County out-district tuition tax
Memorials and monuments
Livestock tax
Public utility county property tax
Workmen's compensation tax
Grasshopper control
Historical records
Sewer district
Parks and recreation
Youth center
Merchants' inventory
Mental health center
County road 5 mill tax for road construction
Benefit district property tax
Proceeds of tax sale
Other county property taxes
Penalties and interest on delinquent taxes
Cost of tax sale and advertising
Flood control
Elections
Fire districts
4-H club tax
Courthouse/jail fee
Mobile home tax
Juvenile detention home
Health fund
Road and bridge funds
Road and bridge lighting tax
Highway debt service tax
Local service road tax
Equipment rental tax
Zoo tax
Motor vehicle tax
County hospital reserve fund

3. B. Local sales taxes

1. General sales and gross receipts taxes (code T09)

Include

- County's share of retailers' sales tax collected for this county by the State Department of Revenue
- Amounts from this tax paid to community junior college districts

Exclude

- Amounts of this county retailers' sales tax paid to cities in this county

3. Amusements sales tax (code T11)

Include

- Entertainment, recreation and/or amusement tax

8. Other sales tax (code T19)

Include

- Hotel and motel room tax
- Entertainment tax on food and fuels

3. C. Licensing and permit taxes

2. Amusements licensing and permit taxes (code T21)

Include

- Licenses on amusement businesses
- Licenses on amusement enterprises or devices (*e.g., race tracks, movie theaters, athletic events, pinball and videogame machines, etc.*)

3. Motor vehicle licensing and permit taxes (code T24)

Include

- Licenses imposed on owners or operators of motor vehicles for the right to use public highways, fees for title registration, license plates, vehicle inspection, vehicle mileage and weight taxes on motor carriers
- Highway use taxes and off-highway fees (*e.g., treasurer's fees retained from motor vehicle license applications, transfers, and titles*)

5. Occupation and business licensing and permit taxes (code T28)

Include

- Licenses (examination and inspection fees) required of persons engaged in particular professions, trades, or occupations (*e.g., taxes on insurance companies based on value of their policies, charges or fees relating the inspection of commodities, etc.*)

6. Other licensing and permit taxes (code T29)

Include

- Zoning, moving , and pistol permits
- Health department , marriage, and dog licenses
- Clerk fees retained for selling State hunting and fishing licenses
- Artesian well licenses, ambulance licenses
- Other licenses and permits

3. D. Local income taxes

1. Local individual income taxes (code T40)

Include

- Local intangible tax levied on gross intangible earnings (*e.g., interest, dividends, etc.*)

3. E. Other taxes

2. Documentary and stock transfer tax (code T51)

Include

- Taxes on the recording, registration, and transfer of documents, such as mortgages, deeds, and securities

4. Other taxes (code T99)

Include

- Taxes on land at a specified rate per acre (rather than on assessed value)
- 5% of state inheritance taxes
- Proceeds from the grain tax

Exclude

- Trail tax

4. Intergovernmental revenues

A. Streets and highways – From the State (code C46)

Include

- County equalization and adjustment fund
- County road grants
- County highways - flood control

D. Health and/or hospitals – From the State (code C42)

Include

- Board of health grants and mental health grants

M. General support - From the State – (code C30)

Include

- Alcoholic beverage sale
- County share of state revenue sharing
- Ad valorem tax reduction
- Mineral production tax
- Slider reimbursement
- Manufacturing and equipment sales tax reimbursement

N. All other - From the State (code C89)

Include:

- Library grants
- Bicentennial grants
- EEA grants
- Civil defense
- Economic opportunity grants
- Land and water conservation grants
- Omnibus crime act grants to counties
- Severance tax grants
- Tax on controlled substances
- Other State grants and reimbursements

PART 3 - EXPENDITURES

8. Intergovernmental expenditures

Exclude

- Amounts paid from property tax levies collected for municipalities, towns, schools, and special districts

Z. Education (elementary, secondary) (code M12)

Include

- Tax amounts apportioned to school districts from the county school foundation and shared funds of the ad valorem tax reduction monies from the State

AA. Education (post-secondary) (code M18)

Include

- Tax amounts apportioned to junior college districts from the junior college out-district tuition levies and shared funds of the ad valorem reduction monies from the State
- Amount of retailers' sales tax collected for this county by the state and distributed to community junior college districts

11. Personnel expenditures (code Z00)

Include

- Salaries and wages for all employees, full-time and part-time
- Salaries paid for employees of any utility owned and operated by this government
- Salaries in gross amount before deductions for income taxes, social security or retirement coverage

PART 5 - CASH AND INVESTMENTS AT END OF FISCAL YEAR

Exclude

- Amounts held in funds administered for cities, towns, and school districts